



m/041/008

USG Corporation

125 South Franklin Street
Chicago, IL 60606-4678
312 606-4000
Fax: 312 606-4093

June 17, 2003

Mr. Wayne Hedberg
State of Utah
Dept of Natural Resources Division of Oil, Gas & Mining
1594 West North Temple, Suite 1210
Salt Lake City, UT 84114

Dear Mr. Hedberg:

Enclosed is a letter of credit in the amount of \$107,800 issued on our behalf by LaSalle Bank. As indicated in mv letter dated June 3, 2003, this letter of credit replaces the JPMorgan Chase letter of credit _____ you currently hold providing security that United States Gypsum Company will abide by an approved reclamation plan for the Jumbo Jensen Quarry located in Sigurd, Utah.

You will be receiving instructions from JPMorgan Chase shortly for returning the existing letter of credit. If you have any questions regarding this replacement letter of credit, please call me at (312) 606-4549 or Bruce Czyl @ (312) 606-4319.

Your cooperation is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Misiunas".

Brian Misiunas
Assistant Treasurer
USG Corporation

cc: Bruce Czyl
Kyle Morris

BMM/keb

RECEIVED

JUN 18 2003

DIV. OF OIL, GAS & MINING